

Free State: Naledi (Fs)(FS171) - Table A1 Budget Summary for 4th Quarter ended 30 June 2010

Free State Water (FSW) - Table A: Budget Summary for 4th Quarter ended 30 June 2016																
Description	2006/07			2007/08			2008/09			Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13						
R thousands																
<b>Financial Performance</b>																
Property rates	-	-	5 545	4 530	120	120	1 647	2 355	2 589	3 192						
Service charges	-	-	17 370	10 602	-	-	17 258	8 222	8 661	10 149						
Investment revenue	-	-	-	2	-	-	2	-	-	-						
Transfers recognised - operational	-	-	22 622	20 236	29 002	29 002	11 937	32 165	36 191	36 564						
Other own revenue	-	-	2 929	25 302	11 660	11 660	11 455	2 206	1 537	1 998						
Total Revenue (excluding capital transfers and contributions)	-	-	48 467	60 672	40 782	40 782	42 299	44 948	48 978	51 903						
Employee costs	-	-	16 708	17 767	20 125	20 125	20 388	20 441	22 287	24 438						
Remuneration of councillors	-	-	650	3 450	134	134	145	1 564	1 720	1 893						
Depreciation & asset impairment	-	-	-	-	-	-	-	4 000	5 257	5 950						
Finance charges	-	-	1 528	-	-	-	-	-	-	-						
Materials and bulk purchases	-	-	-	-	-	-	-	2 000	2 170	2 354						
Transfers and grants	-	-	-	700	-	-	637	-	-	-						
Other expenditure	-	-	25 236	20 956	14 413	14 413	7 960	16 603	16 918	16 367						
Total Expenditure	-	-	44 123	42 873	34 672	34 672	29 130	44 608	48 352	51 002						
Surplus/(Deficit)	-	-	4 344	17 799	6 110	6 110	13 169	340	626	901						
Transfers recognised - capital	-	-	3 916	-	7 260	7 260	-	-	-	-						
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-						
Surplus/(Deficit) after capital transfers & contributions	-	-	8 259	17 799	13 370	13 370	13 169	340	626	901						
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-						
Surplus/(Deficit) for the year	-	-	8 259	17 799	13 370	13 370	13 169	340	626	901						
<b>Capital expenditure &amp; funds sources</b>																
Capital expenditure	-	-	60	19 500	13 370	13 370	298	12 744	14 274	17 353						
Transfers recognised - capital	-	-	60	19 500	-	-	289	12 744	14 274	17 353						
Public contributions & donations	-	-	-	-	-	-	10	-	-	-						
Borrowing	-	-	-	-	-	-	-	-	-	-						
Internally generated funds	-	-	-	-	-	-	-	-	-	-						
Total sources of capital funds	-	-	60	19 500	-	-	298	12 744	14 274	17 353						
<b>Financial position</b>																
Total current assets	-	-	-	-	-	-	-	-	-	-						
Total non current assets	-	-	-	-	-	-	-	-	-	-						
Total current liabilities	-	-	-	-	-	-	-	-	-	-						
Total non current liabilities	-	-	-	-	-	-	-	-	-	-						
Community wealth/Equity	-	-	-	-	-	-	-	-	-	-						
<b>Cash flows</b>																
Net cash from (used) operating	-	6 845	(1 353)	20 370	20 370	20 370	6 495	(12 412)	(13 648)	(16 452)						
Net cash from (used) investing	-	(1 477)	(3 449)	(9 056)	(9 056)	(9 056)	(6 008)	-	-	-						
Net cash from (used) financing	-	-	-	-	-	-	549	-	-	-						
Cash/cash equivalents at the year end	-	6 528	(590)	11 442	11 442	11 442	1 163	(11 693)	(25 341)	(41 793)						
<b>Cash backing/surplus reconciliation</b>																
Cash and investments available	-	-	-	-	-	-	-	-	-	-						
Application of cash and investments	2 130	-	(2 412)	-	-	-	-	-	-	-						
Balance - surplus (shortfall)	(2 130)	-	2 412	-	-	-	-	-	-	-						
<b>Asset management</b>																
Asset register summary (WDV)	-	-	60	19 500	13 370	13 370	298	12 744	14 274	17 353						
Depreciation & asset impairment	-	-	-	-	-	-	-	4 000	5 257	5 950						
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-	-						
Repairs and Maintenance	-	-	-	-	-	-	-	-	-	-						
<b>Free services</b>																
Cost of Free Basic Services provided	15 005	17 707	19 742	21 513	21 513	21 513	21 112	22 909	-	-						
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-						
<b>Households below minimum service level</b>																
Water:	-	1	1	1	1	1	1	1	1	1						
Sanitation/sewerage:	-	2	2	2	2	2	2	1	1	1						
Energy:	-	2	2	2	2	2	2	1	1	1						
Refuse:	-	-	-	-	-	-	-	-	-	-						

Free State: Naledi (Fs)(FS171) - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification) for 4th Quarter ended 30 June 2010

Standard Classification Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
R thousands	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
<b>Revenue - Standard</b>										
<i>Governance and Administration</i>		-	-	10 756	18 740	19 071	19 071	24 109	28 270	28 870
Executive & Council				8 133	8 131	7 399	7 399	7 209	7 454	8 103
Budget & Treasury Office				2 058	5 697	7 030	7 030	12 886	14 684	14 878
Corporate Services				565	4 912	4 643	4 643	4 014	6 132	5 889
<i>Community and Public Safety</i>		-	-	4 300	6 756	3 682	3 682	4 224	2 985	3 199
Community & Social Services				1 922	4 272	2 251	2 251	2 436	2 785	2 984
Sport And Recreation										
Public Safety				36	587	514	514	81		
Housing				112	1 218	180	180	207	200	215
Health				2 229	679	737	737	1 500		
<i>Economic and Environmental Services</i>		-	-	1 469	7 666	2 929	2 929	3 744	4 004	4 530
Planning and Development					840	568	568	631	700	850
Road Transport				1 469	6 826	2 361	2 361	3 113	3 304	3 680
Environmental Protection										
<i>Trading Services</i>		-	-	35 858	27 510	22 360	22 360	12 870	13 718	15 304
Electricity				491	2 398	2 122	2 122	345	512	668
Water				25 363	14 216	10 055	10 055	5 688	5 895	5 579
Waste Water Management				5 913	6 133	5 508	5 508	3 703	3 940	4 742
Waste Management				4 090	4 763	4 676	4 676	3 134	3 371	4 315
<i>Other</i>	4									
<b>Total Revenue - Standard</b>	2	-	-	52 382	60 672	48 042	48 042	44 948	48 978	51 903
<b>Expenditure - Standard</b>										
<i>Governance and Administration</i>		-	-	29 002	19 818	18 041	18 041	19 510	23 044	24 664
Executive & Council				18 448	10 351	7 354	7 354	7 101	7 791	8 579
Budget & Treasury Office				6 767	5 773	7 005	7 005	8 984	11 541	12 096
Corporate Services				3 787	3 693	3 682	3 682	3 426	3 713	3 989
<i>Community and Public Safety</i>		-	-	3 743	3 872	3 202	3 202	4 490	4 980	5 245
Community & Social Services				2 791	2 769	2 251	2 251	2 723	3 039	3 146
Sport And Recreation										
Public Safety				24	107	34	34	81	81	81
Housing				116	318	180	180	231	241	251
Health				813	679	737	737	1 456	1 619	1 767
<i>Economic and Environmental Services</i>		-	-	2 193	3 830	2 541	2 541	3 258	3 533	3 943
Planning and Development				195	323	180	180	330	327	474
Road Transport				1 998	3 507	2 361	2 361	2 928	3 206	3 469
Environmental Protection										
<i>Trading Services</i>		-	-	9 184	15 353	10 889	10 889	17 350	16 795	17 150
Electricity				228	570	294	294	340	368	397
Water				6 519	8 937	4 955	4 955	9 372	9 193	8 868
Waste Water Management				1 574	3 553	3 434	3 434	4 466	3 792	4 244
Waste Management				864	2 293	2 206	2 206	3 171	3 441	3 641
<i>Other</i>	4									
<b>Total Expenditure - Standard</b>	3	-	-	44 123	42 873	34 672	34 672	44 608	48 352	51 002
<b>Surplus/(Deficit) for the year</b>		-	-	8 259	17 799	13 370	13 370	340	626	901

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
3. Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

Free State: Naledi (Fs)(FS171) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2010

Description		Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
R thousands		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
<b>Revenue By Source</b>												
Property rates	2	-	-	4 310	4 410	-	-	-	1 536	2 355	2 589	3 192
Property rates - penalties and collection charges		-	-	1 235	120	120	120	111	-	-	-	-
Service charges - electricity revenue	2	-	-	-	-	-	-	-	24	-	-	-
Service charges - water revenue	2	-	-	11 800	5 540	-	-	-	11 047	2 936	3 150	3 357
Service charges - sanitation revenue	2	-	-	3 466	3 019	-	-	-	4 420	3 165	3 240	3 957
Service charges - refuse revenue	2	-	-	2 105	2 043	-	-	-	1 758	2 121	2 271	2 835
Service charges - other		-	-	-	-	-	-	-	7	-	-	-
Rental of facilities and equipment		-	-	680	248	222	222	222	258	-	-	-
Interest earned - external investments		-	-	-	2	-	-	-	2	-	-	-
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	10	10	10	3	-	-	-
Fines		-	-	-	-	-	-	-	-	-	-	-
Licences and permits		-	-	-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational		-	-	22 622	20 236	29 002	29 002	29 002	11 937	32 165	36 191	36 564
Other own revenue	2	-	-	2 249	25 054	11 429	11 429	11 429	11 194	2 206	1 537	1 998
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excl. capital transfers and contributions)</b>			-	-	<b>48 467</b>	<b>60 672</b>	<b>40 782</b>	<b>40 782</b>	<b>42 299</b>	<b>44 948</b>	<b>48 978</b>	<b>51 903</b>
<b>Expenditure By Type</b>												
Employee related costs	2	-	-	16 708	17 767	20 125	20 125	20 125	20 388	20 441	22 287	24 438
Remuneration of councillors		-	-	650	3 450	134	134	145	1 564	1 720	1 893	1 893
Debt impairment	3	-	-	811	-	-	-	-	-	3 866	4 508	3 994
Depreciation and asset impairment	2	-	-	-	-	-	-	-	-	4 000	5 257	5 950
Finance charges		-	-	1 528	-	-	-	-	-	-	-	-
Bulk purchases	2	-	-	-	-	-	-	-	-	2 000	2 170	2 354
Other Materials	8	-	-	-	-	-	-	-	-	-	-	-
Contract services		-	-	-	-	-	-	-	-	-	-	-
Transfers and grants		-	-	-	700	-	-	-	637	-	-	-
Other expenditure	4,5	-	-	24 425	20 956	14 413	14 413	14 413	7 960	12 738	12 410	12 373
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>			-	-	<b>44 123</b>	<b>42 873</b>	<b>34 672</b>	<b>34 672</b>	<b>29 130</b>	<b>44 608</b>	<b>48 352</b>	<b>51 002</b>
<b>Surplus/(Deficit)</b>												
Transfers recognised - capital		-	-	4 344	17 799	6 110	6 110	6 110	13 169	340	626	901
Contributions recognised - capital	6	-	-	3 916	-	7 260	7 260	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>			-	-	<b>8 259</b>	<b>17 799</b>	<b>13 370</b>	<b>13 370</b>	<b>13 169</b>	<b>340</b>	<b>626</b>	<b>901</b>
Taxation		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>			-	-	<b>8 259</b>	<b>17 799</b>	<b>13 370</b>	<b>13 370</b>	<b>13 169</b>	<b>340</b>	<b>626</b>	<b>901</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>			-	-	<b>8 259</b>	<b>17 799</b>	<b>13 370</b>	<b>13 370</b>	<b>13 169</b>	<b>340</b>	<b>626</b>	<b>901</b>
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>			-	-	<b>8 259</b>	<b>17 799</b>	<b>13 370</b>	<b>13 370</b>	<b>13 169</b>	<b>340</b>	<b>626</b>	<b>901</b>

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Free State: Naledi (Fs)(FS171) - Table A5 Budgeted capital Expenditure by Standard Classification and Funding for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands	1										
<b>Capital Expenditure - Standard</b>											
<i>Governance and Administration</i>		-	-	(34)	1 031	1 031	1 031	45	980	-	-
Executive & Council				(6)	30	45	45	38			
Budget & Treasury Office				(28)	40	24	24	6	980		
Corporate Services					961	961	961				
<i>Community and Public Safety</i>		-	-	10	2 980	480	480	0	-	2 000	-
Community & Social Services					1 600						
Sport And Recreation											
Public Safety				10	480	480	480				
Housing					900			0		2 000	
Health											
<i>Economic and Environmental Services</i>		-	-	30	3 837	387	387	-	4 564	4 910	7 822
Planning and Development					517	387	387				2 530
Road Transport				30	3 320				4 564	4 910	5 292
Environmental Protection											
<i>Trading Services</i>		-	-	54	11 652	11 472	11 472	254	7 200	7 364	9 531
Electricity					1 828	1 828	1 828				
Water					5 280	5 100	5 100	162	4 200	3 510	4 131
Waste Water Management				54	2 074	2 074	2 074	92	3 000	3 854	5 400
Waste Management					2 470	2 470	2 470				
<i>Other</i>											
Total Capital Expenditure - Standard	3	-	-	60	19 500	13 370	13 370	298	12 744	14 274	17 353
<b>Funded by:</b>											
National Government				60	19 500			289	12 744	14 274	17 353
Provincial Government											
District Municipality											
Other transfers and grants											
Transfers recognised - capital	4	-	-	60	19 500	-	-	289	12 744	14 274	17 353
Public contributions and donations	5							10			
Borrowing	6										
Internally generated funds											
Total Capital Funding	7	-	-	60	19 500	-	-	298	12 744	14 274	17 353

**References**

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
3. Capital expenditure by standard classification must reconcile to the appropriations by vote
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

Free State: Naledi (Fs)(FS171) - Table A6 Budgeted Financial Position for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
<b>R thousands</b>											
<b>ASSETS</b>											
<b>Current assets</b>											
Cash											
Call investment deposits	1										
Consumer debtors	1										
Other debtors											
Current portion of long-term receivables											
Inventory	2										
<b>Total current assets</b>		-	-	-	-	-	-	-	-	-	-
<b>Non current assets</b>											
Long-term receivables											
Investments											
Investment property											
Investment in Associate											
Property, plant and equipment	3										
Agricultural											
Biological											
Intangible											
Other non-current assets											
<b>Total non current assets</b>		-	-	-	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>		-	-	-	-	-	-	-	-	-	-
<b>LIABILITIES</b>											
<b>Current liabilities</b>											
Bank overdraft	1										
Borrowing	4										
Consumer deposits											
Trade and other payables	4										
Provisions											
<b>Total current liabilities</b>		-	-	-	-	-	-	-	-	-	-
<b>Non current liabilities</b>											
Borrowing											
Provisions											
<b>Total non current liabilities</b>		-	-	-	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>		-	-	-	-	-	-	-	-	-	-
<b>NET ASSETS</b>	5	-	-	-	-	-	-	-	-	-	-
<b>COMMUNITY WEALTH/EQUITY</b>											
Accumulated Surplus/(Deficit)											
Reserves	4										
Minorities interests											
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	5	-	-	-	-	-	-	-	-	-	-

## References

1. Detail to be provided in Table SA3
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity

Free State: Naledi (Fs)(FS171) - Table A7 Budgeted Cash Flows for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other			8 692	702	29 988	29 988	29 988	13 322	12 776	12 787	15 339
Government - operating	1		2 872	13 342	28 086	28 086	28 086	39 457	32 165	36 191	36 564
Government - capital	1										
Interest											
Dividends											
Payments											
Suppliers and employees			(1 980)	(8 850)	(35 427)	(35 427)	(35 427)	(33 721)	(53 790)	(58 736)	(64 108)
Finance charges			(2 739)	(6 546)	(2 278)	(2 278)	(2 278)	(12 564)	(3 563)	(3 890)	(4 247)
Transfers and grants	1										
NET CASH FROM(USED) OPERATING ACTIVITIES		-	6 845	(1 353)	20 370	20 370	20 370	6 495	(12 412)	(13 648)	(16 452)
CASH FLOW FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE											
Decrease in non-current debtors					691	691	691				
Decrease in other non-current receivables											
Decrease (increase) in non-current investments											
Payments											
Capital assets			(1 477)	(3 449)	(9 746)	(9 746)	(9 746)	(6 008)			
NET CASH FROM(USED) INVESTING ACTIVITIES		-	(1 477)	(3 449)	(9 056)	(9 056)	(9 056)	(6 008)	-	-	-
CASH FLOW FROM FINANCING ACTIVITIES											
Receipts											
Short term loans											
Borrowing long term/refinancing											
Increase (decrease) in consumer deposits								549			
Payments											
Repayment of borrowing											
NET CASH FROM(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	549	-	-	-
NET INCREASE/(DECREASE) IN CASH HELD		-	5 368	(4 802)	11 314	11 314	11 314	1 035	(12 412)	(13 648)	(16 452)
Cash/cash equivalents at the year begin:	2			4 211	128	128	128	128	719	(11 693)	(25 341)
Cash/cash equivalents at the year end:	2		6 528	(590)	11 442	11 442	11 442	1 163	(11 693)	(25 341)	(41 793)

## References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less

## Free State: Naledi (Fs)(FS171) - Table A9 Asset Management for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands										
<b>CAPITAL EXPENDITURE</b>										
<b>Total New Assets</b>	1	-	-	60	19 500	13 370	13 370	12 744	14 274	17 353
Infrastructure - Road Transport					3 320			4 564	4 910	5 292
Infrastructure - Electricity					1 828					
Infrastructure - Water					5 854	3 024	3 024	4 200	3 510	4 131
Infrastructure - Sanitation				54	1 500	1 500	1 500	3 000	2 654	3 500
Infrastructure - Other						5 378	5 378		3 200	4 430
Infrastructure		-	-	54	12 502	9 902	9 902	11 764	14 274	17 353
Community					5 729	2 199	2 199			
Heritage assets										
Investment properties										
Other assets	6			6	1 270	1 270	1 270	980		
Agricultural assets										
Biological assets										
Intangibles										
<b>Total Renewal of Existing Assets</b>	2	-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport										
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		-	-	-	-	-	-	-	-	-
Community										
Heritage assets										
Investment properties										
Other assets	6									
Agricultural assets										
Biological assets										
Intangibles										
<b>Total Capital Expenditure</b>	4									
Infrastructure - Road Transport		-	-	-	3 320	-	-	4 564	4 910	5 292
Infrastructure - Electricity		-	-	-	1 828	-	-	-	-	-
Infrastructure - Water		-	-	-	5 854	3 024	3 024	4 200	3 510	4 131
Infrastructure - Sanitation		-	-	54	1 500	1 500	1 500	3 000	2 654	3 500
Infrastructure - Other		-	-	-	-	5 378	5 378	-	3 200	4 430
Infrastructure		-	-	54	12 502	9 902	9 902	11 764	14 274	17 353
Community		-	-	-	5 729	2 199	2 199	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	-	6	1 270	1 270	1 270	980	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURE - Asset Class</b>		-	-	60	19 500	13 370	13 370	12 744	14 274	17 353
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	5									
Infrastructure - Road Transport					3 320			4 564	4 910	5 292
Infrastructure - Electricity					1 828					
Infrastructure - Water					5 854	3 024	3 024	4 200	3 510	4 131
Infrastructure - Sanitation				54	1 500	1 500	1 500	3 000	2 654	3 500
Infrastructure - Other						5 378	5 378		3 200	4 430
Infrastructure		-	-	54	12 502	9 902	9 902	11 764	14 274	17 353
Community					5 729	2 199	2 199			
Heritage assets										
Investment properties										
Other assets	6			6	1 270	1 270	1 270	980		
Agricultural assets										
Biological assets										
Intangibles										
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>		-	-	60	19 500	13 370	13 370	12 744	14 274	17 353
<b>EXPENDITURE OTHER ITEMS</b>										
<b>Depreciation and asset impairment</b>								4 000	5 257	5 950
<b>Repairs and Maintenance by Asset Class</b>	3	-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport										
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		-	-	-	-	-	-	-	-	-
Community										
Heritage assets										
Investment properties										
Other assets	6,7									
<b>TOTAL EXPENDITURE OTHER ITEMS</b>		-	-	-	-	-	-	4 000	5 257	5 950
<b>% of capital exp on renewal of assets</b>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Renewal of Existing Assets as % of deprecn</b>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>R&amp;M as a % of PPE</b>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Renewal and R&amp;M as a % of PPE</b>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

## References

1. Detail of new assets provided in Table SA34a
2. Detail of renewal of existing assets provided in Table SA34b
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure

- 5. Must reconcile to 'Budgeted Financial Position' (written down value)
- 6. Donated/contributed and assets funded by finance leases to be allocated to the respective category
- 7. Including repairs and maintenance to agricultural, biological and intangible assets



Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
<b>R thousands</b>										
<b>Household service targets</b>	1									
<b><u>Water:</u></b>										
Piped water inside dwelling			1	1	1	1	1	2	2	2
Piped water inside yard (but not in dwelling)			5	5	5	5	5	6	6	6
Using public tap (at least min.service level)	2		1	1	1	1	1	2	2	2
Other water supply (at least min.service level)	4									
<i>Minimum Service Level and Above sub-total</i>		-	7	7	7	7	7	10	10	10
Using public tap (< min.service level)	3		1	1	1	1	1	1	1	1
Other water supply (< min.service level)	4									
No water supply			0	0	0	0	0			
<i>Below Minimum Service Level sub-total</i>		-	1	1	1	1	1	1	1	1
<b>Total number of households</b>	5	-	8	8	8	8	8	11	11	11
<b><u>Sanitation/sewerage:</u></b>										
Flush toilet (connected to sewerage)			4	4	4	4	4	5	5	5
Flush toilet (with septic tank)			0	0	0	0	0			
Chemical toilet			0	0	0	0	0			
Pit toilet (ventilated)			0	0	0	0	0			
Other toilet provisions (> min.service level)										
<i>Minimum Service Level and Above sub-total</i>		-	5	5	5	5	5	5	5	5
Bucket toilet			1	1	1	1	1	1	1	1
Other toilet provisions (< min.service level)										
No toilet provisions			1	1	1	1	1	1	1	1
<i>Below Minimum Service Level sub-total</i>		-	2	2	2	2	2	1	1	1
<b>Total number of households</b>	5	-	7	7	7	7	7	6	6	6
<b><u>Energy:</u></b>										
Electricity (at least min.service level)			6	6	6	6	6	7	7	7
Electricity - prepaid (min.service level)										
<i>Minimum Service Level and Above sub-total</i>		-	6	6	6	6	6	7	7	7
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)										
Other energy sources			2	2	2	2	2	1	1	1
<i>Below Minimum Service Level sub-total</i>		-	2	2	2	2	2	1	1	1
<b>Total number of households</b>	5	-	8	8	8	8	8	8	8	8
<b><u>Refuse:</u></b>										
Removed at least once a week										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week										
Using communal refuse dump										
Using own refuse dump										
Other rubbish disposal										
No rubbish disposal										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Households receiving Free Basic Service</b>	7									
Water (6 kilolitres per household per month)		7	7	7	7	7	7	7		
Sanitation (free minimum level service)		7	7	7	7	7	7	7		
Electricity/other energy (50kwh per household per month)								7		
Refuse (removed at least once a week)		7	7	7	7	7	7	7		
<b>Cost of Free Basic Services provided</b>	8	3 751	4 427	4 935	5 378	5 378	5 278	5 727		
Water (6 kilolitres per household per month)		3 751	4 427	4 935	5 378	5 378	5 278	5 727		
Sanitation (free sanitation service)		3 751	4 427	4 935	5 378	5 378	5 278	5 727		
Electricity/other energy (50kwh per household per month)										
Refuse (removed once a week)		3 751	4 427	4 935	5 378	5 378	5 278	5 727		
<b>Total cost of FBS provided (minimum social package)</b>		11 253	13 280	14 806	16 135	16 135	15 834	17 181	-	-
<b>Highest level of free service provided</b>										
Property rates (value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
<b>Revenue cost of free services provided</b>	9									
Property rates (R15 000 threshold rebate)										
Property rates (other exemptions, reductions and rebates)										
Water										
Sanitation										
Electricity/other energy										
Refuse										
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
<b>Total revenue cost of free services provided (total social package)</b>	6									
		-	-	-	-	-	-	-	-	-

## References

1. Include services provided by another entity: e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free
8. Must reflect the cost to the municipality of providing the Free Basic Service
9. Reflect the cost to the municipality in terms of 'revenue foregone' of providing free services (note this will not equal 'Revenue Foregone' on SA1)